



# COLLIN COUNTY

Auditor's Office  
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**To:** County Judge and Commissioners Court

**From:** Jeff May, County Auditor

**Date:** April 21, 2014

**Re:** Budget amendment related to encumbrance rollover, FY2013 to FY2014

This is a request for approval for the budget increase related to the encumbrance rollover from FY2013 to FY2014. The encumbrance rollover and related budget amendment is a routine year-end procedure to roll the ending encumbered amounts (reserves against budget for unpaid commitments) from the prior fiscal year to the current fiscal year. A budget increase is needed in the current fiscal year to cover these encumbrances and requires your approval. The encumbrance rollover is reported in the budget to actual comparisons in the CAFR (Comprehensive Annual Financial Report) as an original budget and not as a revised budget. The total budget increase related to this encumbrance rollover is \$15,171,408 (see attachments for details). The budget amendment amounts by fund are as follows:

General Fund	\$ 4,639,615
Road and Bridge	5,000,808
County Clerk Records Management and Preservation	82,114
District Clerk Records Management and Preservation	100,000
Justice Court Technology	45,158
Healthcare Foundation	851,267
County Records Management and Preservation	61,398
Permanent Improvement	2,663,858
Animal Safety	76,285
Toll Road Authority	1,616,985
All other funds	<u>33,920</u>
<b>TOTAL</b>	<b>\$ 15,171,408</b>